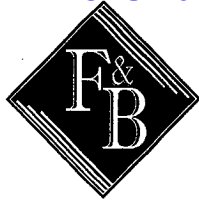


Exhibit A



FOSTER & BREVER, PLLC
ATTORNEYS AT LAW

ROBERT J. FOSTER (612) 787-7894
THOMAS E. BREVER (612) 787-7893
ANDREW T. BREVER (612) 787-7892
OF COUNSEL, ERIC B. BREVER (612) 787-7891

September 24, 2014

Ed Adams
[REDACTED]

Minneapolis, MN 55419

Re: Engagement Letter

Dear Mr. Adams:

We are pleased to welcome you as a client of Foster & Brever, PLLC, "our firm". This letter will confirm our discussions regarding your engagement of our firm.

1. **Legal Services.**

We appreciate the opportunity to serve you. Our goals are to provide you with legal services of the highest quality and efficiency and to help you accomplish your business objectives.

Our relationship should begin with a mutual understanding of expectations and should continue with full and candid communications between us throughout the course of our representation. Please let me know promptly if you have questions at any time regarding any aspect of our firm's work for you.

You have asked us to represent you in connection with the tax matters and related matters.

The scope of our work may evolve in accordance with discussions or correspondence with you from time to time. To the extent that additional services are requested by you and agreed upon by us, the terms in this letter will apply to such additional services, unless superseded by another written agreement between us.

Our representation will be deemed concluded when we have completed the services contemplated by this agreement.

2. **Identity of the Client.**

We often have occasion to provide information to clients or prospective clients about our experience and expertise in particular areas of legal practice. In this connection it is helpful, where otherwise suitable, for us to be able to identify particular clients and matters in a relevant area. Naturally, the best interests of our clients must come first, and

2812 ANTHONY LANE SOUTH, SUITE 200 • ST. ANTHONY, MN 55418

FAX: (612) 788-9879

www.fosterbrever.com

accordingly we would never publicize any of your matters in a way that could compromise your confidential information. Moreover, even where the existence of a matter is in the public record, we would not publicize any matter or yours if, for any reason, you would prefer that we not do so. If we have any reason to think that you might prefer that we not use any particular matter of yours in this way, we will discuss it with you before proceeding.

Absent such special circumstances, however, we request now that you give us consent to use in our marketing materials your name and the names of entities related to you.

3. **Persons Responsible.**

Within our firm, I will be primarily responsible for this engagement.

My direct dial number here at the office is (612) 436-3291.

There may be occasions when your interests would be best served by involving other attorneys or paralegals within our firm. We will advise you of proposed staffing assignments involving other attorneys or paralegals and will work with you to decide on the staffing most appropriate to meet your needs and expectations.

We have adopted a Statement to Clients Regarding Staffing and Billing, in which we set out our policies regarding staffing and also express our commitments to you regarding billing practices and procedures. A copy of the Statement is attached to this letter.

Please let me know promptly if any questions arise about the services provided to you by anyone at our firm, or about any billing that you receive from us, so that we can act appropriately.

4. **Rates, Fees and Charges.**

Our fees are based primarily on the amount of time spent by our lawyers and paralegals on your behalf. Each lawyer and paralegal assigned to this matter will have an hourly billing rate, and the rate multiplied by the number of hours spent, measured in tenths of an hour, will be the initial basis for determining our fee.

In general, our attorneys' billing rates applicable to this engagement will range from \$150 per hour to \$350 per hour, depending upon the seniority and expertise of the attorney involved. For paralegal and law clerk time, our rates will range from \$50 to \$80 per hour.

Other factors may be taken into account in determining our fees and may result in an increase over the rates specified above, including the novelty or difficulty of the legal problems involved, the risks and responsibilities assumed by us, the extent to which

unforeseen circumstances arise, the time limitations imposed by you or by circumstances, the seriousness of the consequences of the matter, the results obtained, and other considerations permitted by applicable rules of professional conduct.

In addition to fees, you agree to pay for disbursements and other charges, as set out in detail in the attached Statement to Clients Regarding Staffing and Billing. It is important that you understand our charges. We will act reasonably and prudently in incurring them.

We intend to provide statements to you on a monthly basis. They will show our time logged in tenth-of-an-hour increments and will separate fees from disbursements and other charges. Payment of our statements is due promptly upon receipt. Our rates are based on our receiving payment within 30 days.

Our billing rates and charges are usually revised annually, but we reserve the right to revise them at other times during the course of our representation. Following any such revision, our new rates and charges will be applied to your account, and this letter constitutes written notice to you of our right to make such revisions.

Any funds that you may deposit with us as an advance towards our fees and charges will be treated as property of the firm. Any unused portion of such advance after our services are concluded will be returned to you.

From time to time, you may request estimates of the fees and charges that we anticipate incurring on your behalf. These estimates are subject to unforeseen circumstances and are by their nature inexact. While we may provide estimates for your general planning purposes, such estimates are subordinate to our regular billing procedures, absent an express written agreement to the contrary.

Additional information about our billing practices appears in the attached Statement. Please read it in its entirety, for it is part of our understanding with you.

5. **Roles of Attorney and Client.**

Our responsibilities under this agreement are to provide legal counsel and assistance to you in accordance with this letter, and to provide statements to you that clearly state the basis for our fees and charges.

During the course of this engagement, we may express opinions or beliefs to you about the effectiveness of various courses of action or about the results that might be anticipated. Such statements are expressions of opinion only, and should not be construed as promises or guaranties.

We hope you will be clear and complete in your communications with us and will extend your reasonable assistance and cooperation to us. You also agree to keep us

informed of developments related to this representation and to pay our statements in a timely manner.

We take very seriously the obligations of confidentiality that we owe to you and to every other client of the firm. Naturally, we will not disclose any confidential information of yours to any other client, even where that information might have some bearing on their interests. Likewise, we will not disclose the confidences of any other client to you, even where that information might have some bearing on your interests, and you agree that we are under no obligation to do so.

6. **Client files and Retention.**

In the course of your representation, we shall maintain a file. In such file, we may place correspondence, pleadings, deposition transcripts, exhibits, physical evidence, expert's reports, and other items reasonably necessary to your representation ("Client File"). The Client File shall be and remain your property. We may also place in such file documents containing our attorney work product, mental impressions or notes ("Work Product"). You agree that the Work Product shall be and remain our property. In addition, electronic documents such as e-mail and documents prepared on our word processing system, but which have not been printed in hard copy, shall be and remain our property and shall not be considered part of your Client File. You agree that we may enact and implement reasonable retention policies for such electronic documents and our firm has discretion to delete such documents.

At the conclusion of our representation (which shall be defined as the time that our work on the project specified in this letter has been completed), your Client File (but not including the Work Product) shall be made available to you, and you shall have the right to take possession of the original file as your property. We will be entitled to make copies if we choose. You also agree at the conclusion of your representation (whether or not you take possession of the Client File) to take possession of any and all original contracts, wills, stockholders certificates, and other such important documents that may be in the Client File and we shall have no further responsibility with regard to such documents.

If you do not take possession of the Client File at the conclusion of the representation, we shall store such file for you for a period of seven (7) years. During the entire time that we store your Client File for you, you shall have the right to take possession of it at any time that you choose. At the conclusion of such seven (7) year period, we shall send you a notice by First Class or equivalent mail to the last address that you have provided us advising of our intention to dispose of the Client File. You shall have sixty (60) days from the date of such notice to take possession of your Client File. If you do not take possession of the Client File during such time, you agree that we may dispose of the Client File without further notice to you.

7. **Conflicts of Interest.**

Of course, without your consent, we will not represent any other party in this matter, nor any other matter substantially related to it. As with any other client and any other matter, you will have our complete loyalty with respect to this matter.

You should feel completely free to consult other counsel concerning these matters and we encourage you to do so.

8. **Limited Liability Partnership.**

Foster & Brever, PLLC is a limited liability company (LLC). Similar to the corporate form of business organization, the LLC form generally limits the liability of the individual partners of the firm to the capital they have invested in the firm for claims arising from services performed by the firm. The LLC format has become a norm for U.S. based law firms.

9. **Approval and Return of Letter.**

If this letter meets with your approval, please sign and return the enclosed copy. We will begin our work promptly upon our receipt of that signed copy.

We look forward to working with you.

Very truly yours,



Thomas E. Brever

Enclosure

Approval of Engagement

We have read the enclosed letter and we agree to its terms, effective as of the date on which Foster & Brever, PLLC first provided services to us.

BY SIGNING THE RETAINER AGREEMENT, YOU ARE AGREEMENT TO HAVE ANY ISSUE ARISING OUT OF OR RELATING TO OUR SERVICES (INCLUDING ANY CLAIM FOR PROFESSIONAL LIABILITY) DECIDED IN ARBITRATION AND YOU ARE GIVING UP YOUR RIGHT TO A JURY OR COURT TRIAL. SEE THE ARBITRATION PROVISION IN SECTION 8 ABOVE.

Date: 9-24-14


Ed Adams

STATEMENT TO CLIENTS RE: STAFFING AND BILLING

The following is the firm's standard policy statement regarding staffing and billing:

Our goals are to provide first-rate legal services at a fair and reasonable price and to develop client relationships based on mutual respect, confidence and trust. To accomplish these goals, we believe there should be open and candid discussions about our clients' expectations and about our billing procedures and practices. While these conversations should occur when we are first retained, we also expect our clients to be fully involved in staffing, strategy and cost decisions throughout the course of our representation. With that in mind, we wish to share with you our philosophy and our procedures.

Staffing

- When we are first retained in a matter, we will want to have a full discussion regarding your expectations, your objectives and your cost considerations. At the same time, we will advise you of our proposed staffing assignments. While we have a lean staffing philosophy, there are occasions when we will use additional personnel for discrete tasks or when a matter's size or time demands require greater staffing. While our goal is to staff matters with maximum efficiency and minimum cost in mind, we also want to be able to meet your needs and expectations.
- We recognize that our clients do not view every matter as a "bet the rent case"; however, we also understand that there are often small matters that are extremely important to you. Accordingly, it is important that we jointly arrive at a "game plan" for each matter at the outset. We intend to keep you apprised of developments throughout our representation and to discuss with you whether the "game plan" needs adjustment. We will also talk to you before we begin any major project or incur any large expense. Once approved however, we expect to be compensated for those services or costs.
- If requested, we are prepared to give estimates or establish budgets for matters. Those estimates or budgets would identify the work we jointly believe needs to be done and the anticipated costs. Obviously, those figures may need to be adjusted upwards or downwards as changes occur. To be workable, budgets need to be realistic from both of our standpoints. It would be foolhardy to establish an unrealistically low budget that fails to take into account anticipated discovery, likely due diligence or other such items. On the other hand, a budget that is set artificially high promotes waste and inefficiency. Another essential ingredient of any budget is the help we can expect to receive from your staff. To the extent that company personnel can be utilized to assist in the gathering of information or the assimilation of materials, savings can occur.
- We understand that some clients desire to restrict the number of lawyers who attend meetings, depositions and court appearances. In our view, it is often not only helpful, but necessary to have more than one attorney or paralegal in attendance. We will talk to you about this issue in the context of your particular matter.
- In sum, our goal is to address your needs with maximum efficiency. We believe our representation should be a team effort and that each of us should be fully involved in the important decisions along the way. We want to know when you are unhappy with the progress of a matter or the way in which it is being handled. Likewise, we want to feel

free to tell you if your personnel are not fulfilling their responsibilities or if we feel we are receiving inconsistent directions.

Billing Matters

- We bill monthly and our rates are based on receiving payment within thirty days. While we are agreeable to longer payment terms if necessary, we believe that our rates should be adjusted in that event. Our experience, however, indicates that prompt billing and prompt payment enhances the working relationship.
- While some clients do not require great detail in their billing statements, others request fuller descriptions of our services. We are generally able to meet most demands and are happy to provide the bill in the format that is most helpful to you.
- We log time in six-minute increments (1/10 of an hour), and we attempt to segregate our time by discrete tasks where possible. Our attorneys are asked to provide ample descriptions on their time records.
- Our attorneys and paralegals charge for travel time. Obviously, if an attorney works on another client matter while traveling for you, you will not be charged for that time.
- We occasionally write off time before sending you a bill when the billing attorney believes our efforts were inefficient or duplicative. On the other hand, we will never "bonus bill" you on a matter.

Other Charges

- Our personnel are instructed to be reasonable and prudent in dealing with client reimbursable expenses. We recognize that other charges can often become a major cost factor in a matter, and we recognize our obligation to help you control them. We will discuss any major expense with you before it is incurred, and we would prefer that any expense over \$500 be billed directly to you.
- We maintain an on-site photocopying service for convenience and confidentiality reasons. Our current charge for copies is 20 cents per page. We are willing to send documents out to an outside service with your consent. We also have an on-site fax service, and our current charge is \$1.25 per page for outgoing documents only. We do not charge for the telephone time or domestic long distance costs in addition to the per-page charge. We charge 25 cents per page to scan documents to electronic databases.
- Our Westlaws computerized legal research time is billed at the standard Westlaw.
- We do not charge for office supplies unless we have to purchase an inordinate amount of materials for a trial or large transaction. If so, we charge our actual costs.